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Counsel for **Lewisville ISD**

IN THE UNITED STATES BANKRUPTCY COURT  
FOR THE NORTHERN DISTRICT OF TEXAS  
FORT WORTH DIVISION

IN RE:	§	CASE NO. <b>19-43888-ELM-13</b>
	§	
<b>JASWINDER SINGH,</b>	§	CHAPTER 13
	§	
DEBTOR.	§	<b>Final Hearing: Aug. 6, 2020 @ 8:30 a.m.</b>
	§	

**LEWISVILLE ISD'S OBJECTION TO TRCC**  
**(34)**

COMES now **Lewisville ISD**, a secured creditor in the above-referenced case, and files this Objection to the Trustee's Recommendation Concerning Claims (TRCC), and in support thereof, would respectfully state to the Court as follows:

1. The Debtor herein filed the Voluntary Petition initiating this case under Chapter 13 of the Bankruptcy Code on September 23, 2019, and the Debtor's Chapter 13 plan was Confirmed on December 20, 2019.

2. **Lewisville ISD** ("Taxing Entity") is the holder of a secured claim in the amount of **\$4,770.43** denoted as **Claim No. 4** for unpaid real estate taxes on property owned by the debtor located at 1236 Logan Drive, Lewisville, TX 75077. Per a Letter Agreement entered into between the creditor, Lewisville ISD and the Debtor, prior to the confirmation of the Debtor's Chapter 13 plan, the Debtor agreed to pay direct the outstanding 2019 ad valorem property taxes regarding

this real estate. To date, such taxes remain unpaid and should be included to be paid through the Chapter 13 Trustee, with interest at 12%. This claim is secured by a first priority lien on the property pursuant to Sections 32.01 and 32.05 of the Texas Property Tax Code, and was properly filed before the government bar date. Interest continues to accrue under Section 33.01 of the Texas Property Tax Code as allowed under 11 U.S.C. Section 506(b). The aggregate market value of the interest in this real estate is \$356,668.00 which is set out in the Letter Agreement entered into between these parties prior to confirmation of the Chapter 13 plan.

3. The Taxing Entity objects to the TRCC to the extent that such claim has not been paid by the Debtor as previously proposed and as such remains delinquent and should be included in the Chapter 13 plan to be paid by the Chapter 13 trustee. This claim is an over secured claim entitled to interest under the state statutory rate as required by *11 U.S.C. § 1325(a)(5)(B)(ii) and 11 U.S.C. § 511*, with interest accruing from the petition date as required by *11 U.S.C. § 506(b)*. Delinquent ad valorem tax claims are governed by the provisions of the Texas Property Tax Code. *Texas Property Tax Code § 33.01, et seq.*, which provides for penalties and interest on delinquent taxes. A delinquent tax accrues interest at a rate of 1% for each month or portion of a month the tax remains unpaid. *Texas Property Tax Code Sec.33.01(c)*.

4. As of the date of the filing of this Objection to the Trustee's Recommendation Concerning Claims (TRCC), the debtor has failed to honor the obligation as set out in the Letter Agreement which allowed for confirmation of the Debtor's plan, and as such, this Taxing Entity is requesting that such be added to the plan at the TRCC hearing with interest thereon.

WHEREFORE, PREMISES CONSIDERED, the Taxing Entity respectfully requests that this Court require such delinquent ad valorem property taxes to be paid through the Chapter 13 Trustee as debtor has failed to pay such direct which was the agreement of the parties prior to Objection to Confirmation, Page 2

confirmation of the Chapter 13 Plan, and for all other relief to which it may be entitled both at law and/or in equity.

DATED May 22, 2020.

Respectfully submitted,

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By: /s/Lisa L. Cockrell  
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**COUNSEL FOR LEWISVILLE ISD**

**CERTIFICATE OF CONFERENCE**

I hereby certify that counsel for the opposing party and I have been working on resolution of this and should obtain an agreement prior to the hearing date via letter agreement and or order resolving this matter. However, if such has not been resolved, it will be necessary for a hearing to be heard on this matter as scheduled by this Court.

/s/Lisa L. Cockrell  
Lisa L. Cockrell

**CERTIFICATE OF SERVICE**

I hereby certify that I caused a true and correct copy of the foregoing Objection to TRCC to be served electronically if such party has elected to receive service in that manner or via First Class U.S. Mail on May 22, 2020, upon the parties listed on the attached Service List.

/s/Lisa L. Cockrell  
Lisa L. Cockrell

**SERVICE LIST**

Christopher Marvin Lee (By Electronic Service)  
Counsel for the Debtor

Tim Truman (By Electronic Service)  
Chapter 13 Trustee

Jaswinder Singh  
1236 Logan Drive  
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